Registered No. HSE/49 **[Price : ₹ 0-60 Paise**



ఆంధ్రప్రదేశ్ రాజపత్రము

THE ANDHRA PRADESH GAZETTE

PART IV-B EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 25] HYDERABAD, WEDNESDAY, NOVEMBER 16, 2011.

ANDHRA PRADESH ACTS, ORDINANCES AND REGULATIONS Etc.

The following is the authoritative text in English Language of the Ordinance promulgated by the Governor on the 16th November, 2011 being published under article 348 (3) of the Constitution of India for general information:-

ANDHRA PRADESH ORDINANCE No. 9 OF 2011.

Promulgated by the Governor in the Sixty - second Year of the Republic of India.

AN ORDINANCE FURTHER TO AMEND THE ANDHRA PRADESH VALUE ADDED TAX ACT, 2005

Whereas, the Legislature of the State is not now in session and the Governor of Andhra Pradesh is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, therefore, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor hereby promulgates the following Ordinance:-

Short title and commen-cement.

1. (1) This Ordinance may be called as the Andhra Pradesh Value Added Tax (Second Amendment) Ordinance, 2011.

(2) Sub-section (3) and sub-section (5) of section 2 shall be deemed to have come into force on and from the 15th September, 2011 and the remaining provisions shall be deemed to have come into force on and from the 14th September, 2011.

Amend-ment of section 4. Act 5 of 2005.

2. In the Andhra Pradesh Value Added Tax Act, 2005, (hereinafter referred to as principal Act), in section 4,-

(1) in sub-section (4), for the words and expression "at the rate of four percent (4%)", the words and expression "at the rate of five percent (5%)" shall be substituted;

(2) in sub-section (7),–

(i) in clause (b), for the words and expression "at the rate of 4%", the words and expression "at the rate of five percent (5%)" shall be substituted;

(ii) in clause (d), for the words and expression "at the rate of 4%", the words and expression "at the rate of five percent (5%)" shall be substituted;

(3) in sub-section (8-B), for the words and expression "at the rate of 4%", the words and expression "at the rate of five percent (5%)" shall be substituted;

(4) in sub-section (9),–

(i) in clause (b), for the words and expression "at the rate of four percent (4%)", the words and expression "at the rate of five percent (5%)" shall be substituted;

(ii) in clause (d), for the words and expression "at the rate of four percent (4%)", the words and expression "at the rate of five percent (5%)" shall be substituted.

(5) in sub-section (11), for the words and expression "at the rate of 4%", the words and expression "at the rate of five percent (5%)" shall be substituted;

Amendment of section 13.

3. In the principal Act, in section 13, in sub-section (6), for the words and expression "in excess of 4%", the words and expression "in excess of five percent (5%)" shall be substituted.

Amendment of section 22.

4. In the principal Act, in section 22, in sub-section (3-A), for the words and expression "at the rate of 4%", the words and expression "at the rate of five percent (5%)" shall be substituted.

E.S.L. NARASIMHAN,
Governor of Andhra Pradesh.

A. SHANKAR NARAYANA,
Secretary to Government,
Legislative Affairs & Justice,
Law Department.

PRINTED AND PUBLISHED BY THE COMMISSIONER OF PRINTING
AT LEGISLATIVE ASSEMBLY PRESS, HYDERABAD,
2011.